

## **Chapter : 1506 Ministry of Finance/Income and Sales Tax Department**

**Creation:** The Income Tax Department was established in 1951, and it practiced its work under law No. (50) for the year 1950. Since then the taxation legislation was amended many times to develop it in order to keep up with the social and economic developments and to bridge the gaps resulting from application. These amendments were made in 2009 under Temporary Law No. (28) for the year 2009. The sales tax started at a narrow scale as government duties in 1926, then developed into its current form as a sales tax which became into effect on 1-1-2001 under Law No. (36) for the year 2000. Amendments were made to the law in the year 2009 under Temporary Law No. (29) for the year 2009. The Department works under two separate laws; one is related to the income tax and the other is related to the sales tax, then the Income and Sales Tax Department became one department after they were merged administratively as of 16/08/2004 under the law amending both the Income Tax Law and the General Sales Tax Law under the name of Income and Sales Tax Department.

**Vision :** An efficient, effective and professional department that is a model to follow

**Mission:** Efficient and effective auditing and collection management to supply the State's Treasury with public revenues through enhancing the principle of voluntary commitment as well as disseminating tax culture and awareness to provide high quality services to realize the maximum satisfaction

### **Tasks of the Ministry / Department:**

- \_ Supply the Public Treasury with the necessary revenues to finance the public expenditures of the government, encourage investment and positively influence consumption and prices stability.
- \_ Achieve social fairness and equality through contributing to incomes redistribution.
- \_ Provide tax service and enhance voluntary response of taxpayers, as well as achieve harmony between the tax system and national developmental goals.
- \_ Expand tax base through including targeted sectors that were not committed to paying the tax due thereon.
- \_ Continuous development and improvement of tax legislation to help create a better investment climate and contribute to more transparency in dealing with taxpayers

### **Ministry/Department Contribution to the Achievement of the National Objectives:**

- \_ The Income and Sale Tax Department contributes to achieving national objectives through developing government's financial resources to supply the Treasury with necessary revenues to enable it to practice its functions through the process of tax imposition and verification and collection of taxes efficiently and effectively and follow up related procedures through spreading the culture of knowledge and raising tax awareness of taxpayers in terms of their rights and duties and eliminate tax evasion and review, evaluate and update tax policy in the field of income tax and general sales tax.
- \_ Upgrade the level of tax awareness and voluntary compliance of taxpayers and keep up with the economic developments in the field of tax and update tax legislation to encourage investment and realize fairness and equality among the different segments of taxpayers.

### **Major Issues and Challenges which face the Ministry / Department:**

- \_ Amendments to legislation that require continuous update in bulletins and manuals

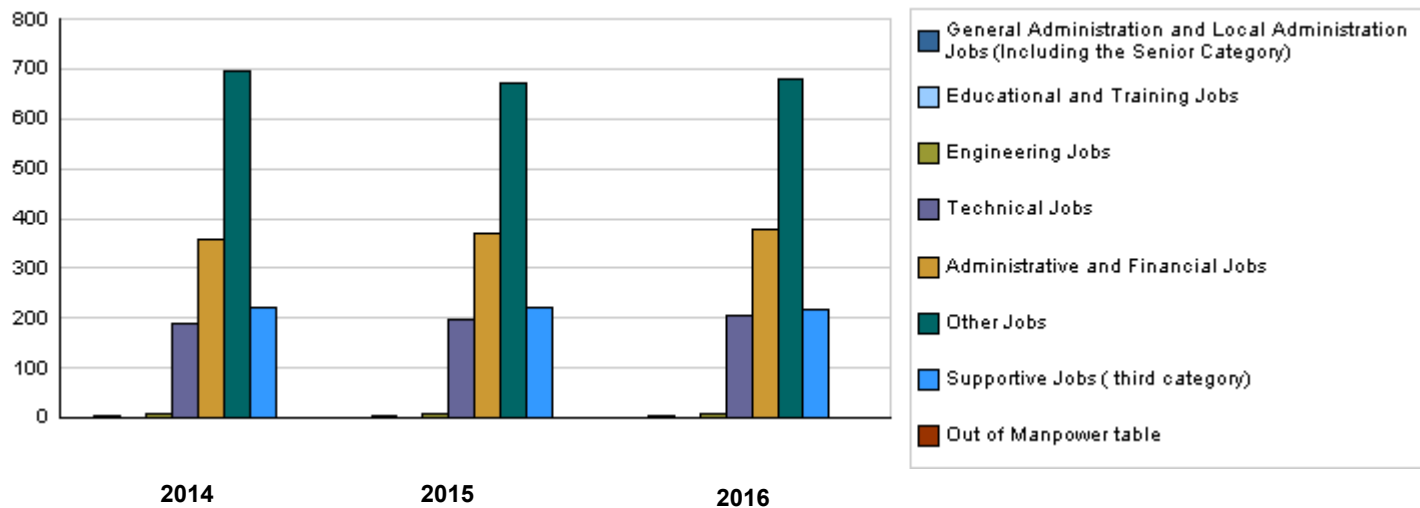
## CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

### Strategic Objectives and Performance Indicators of the Ministry / Department

Strategic Objective	Performance Indicator	base year	Value	Actual Value	Target Value	Primary Self Evaluation	Target Value		
				2014	2015	2015	2016	2017	2018
1 - To supply the Treasury with revenues	1 Annual revenue of income tax (million JDs)	2013	681.9	766.4	880	887	985	1057	1134
	2 Annual revenues of sales tax (million JDs)	2013	2533	2811.4	3000	2875	3079	3386	3629
2 - To raise tax awareness level and voluntary compliance of the taxpayers	1 Percentage of declarations approval as per the sample system	2013	64%	69%	72%	71%	73%	77%	80%

### Number of Staff of the Ministry / Department

Group	Job	Actual 2014			Primary 2015			Estimated 2016		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
General Administration and Local Administration Jobs (Including the Senior Category)	Higher and local administration jobs	3	1	4	3	1	4	3	1	4
Educational and Training Jobs	Educational and training jobs	1	0	1	1	0	1	1	0	1
Engineering Jobs	Engineering jobs	5	1	6	5	1	6	5	1	6
Technical Jobs	Technical jobs	129	60	189	133	62	195	143	62	205
Administrative and Financial Jobs	Administrative and financial jobs	240	116	356	250	120	370	260	117	377
Other Jobs	Other basic jobs	572	125	697	549	123	672	558	120	678
Supportive Jobs ( third category)	Assistant administrative jobs	186	37	223	194	28	222	194	25	219
Total		1136	340	1476	1135	335	1470	1164	326	1490
Out of Manpower table	Out of manpower table	0	0	0	0	0	0	0	0	0
Grand Total		1136	340	1476	1135	335	1470	1164	326	1490
Total Cost of Salaries		14068612	4202313	18270925	14594580	4359420	18954000	15249780	4301220	19551000



Key Information of the Ministry / Department	
No.	Description
1	Adopt the work flow system in the processes to simplify procedures as there is a clear evidence of the employees' participation in evaluation and procedures simplification and establish a center to respond to questions and queries of service recipients through electronic website and electronic mail to communicate with them.
2	Complete the e-linkage with some external entities such as Amman Municipality, municipalities, Chambers of Industry and Commerce , Social Security, Civil Status and Passports Department and Drivers Licensing Department.
3	Complete Fiscal Reform II Project to improve the performance of the Department including submitting tax declarations and settlement of due tax through the single window and e-selection of the auditing sample.
4	Develop income tax refunds procedures where the check of refund is cashed on its due date and for all beneficiaries, and increase tax awareness through the ongoing update of procedural manuals, services manuals, guidance manuals and issuance of new manuals such as auditing procedures manual.

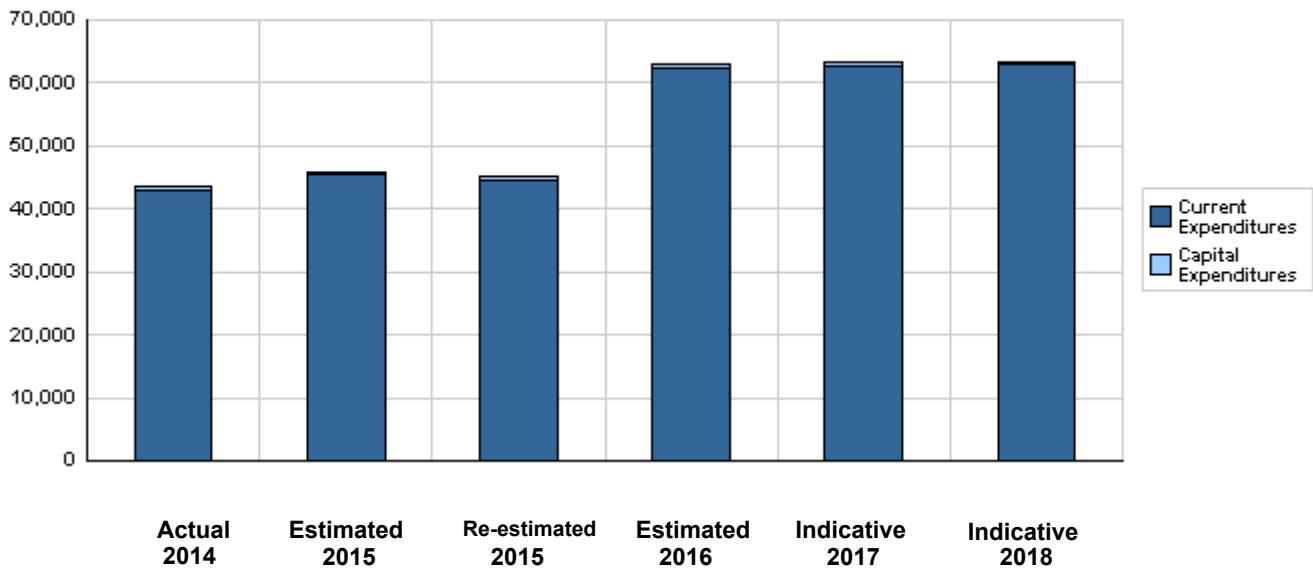
**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax  
Department  
for the Years 2014 - 2018**

( In JDs )

Description		Actual 2014	Estimated 2015	Re-estimated 2015	Estimated 2016	Indicative 2017                      2018	
Group	Current Expenditures						
2111	Salaries, Wages and Allowances	17,412,100	18,549,000	18,054,000	18,591,000	18,875,000	19,118,000
2121	Social Security Contributions	858,825	900,000	900,000	960,000	1,000,000	1,025,000
2211	Use of Goods and Services	2,167,363	2,900,000	2,600,000	2,800,000	2,750,000	2,700,000
2821	Other Current Expenditures	22,461,322	23,000,000	23,000,000	40,000,000	40,000,000	40,000,000
Total current expenditures		42,899,610	45,349,000	44,554,000	62,351,000	62,625,000	62,843,000
Capital Expenditures							
2211	Use of Goods and Services	281,692	280,000	280,000	270,000	270,000	290,000
2822	Other Capital Expenditures	0	0	0	0	0	0
3112	Devices, Machinery and Equipment	306,858	200,000	200,000	265,000	265,000	145,000
3113	Other Fixed Assets	6,441	0	0	0	0	0
3122	Inventories	0	20,000	20,000	165,000	165,000	165,000
Total capital expenditures		594,991	500,000	500,000	700,000	700,000	600,000
Treasury		594,991	500,000	500,000	700,000	700,000	600,000
Total current and capital expenditures		43,494,601	45,849,000	45,054,000	63,051,000	63,325,000	63,443,000

( Thousands of JDs )

**Graph of the current and capital expenditures for the years 2014 - 2018**

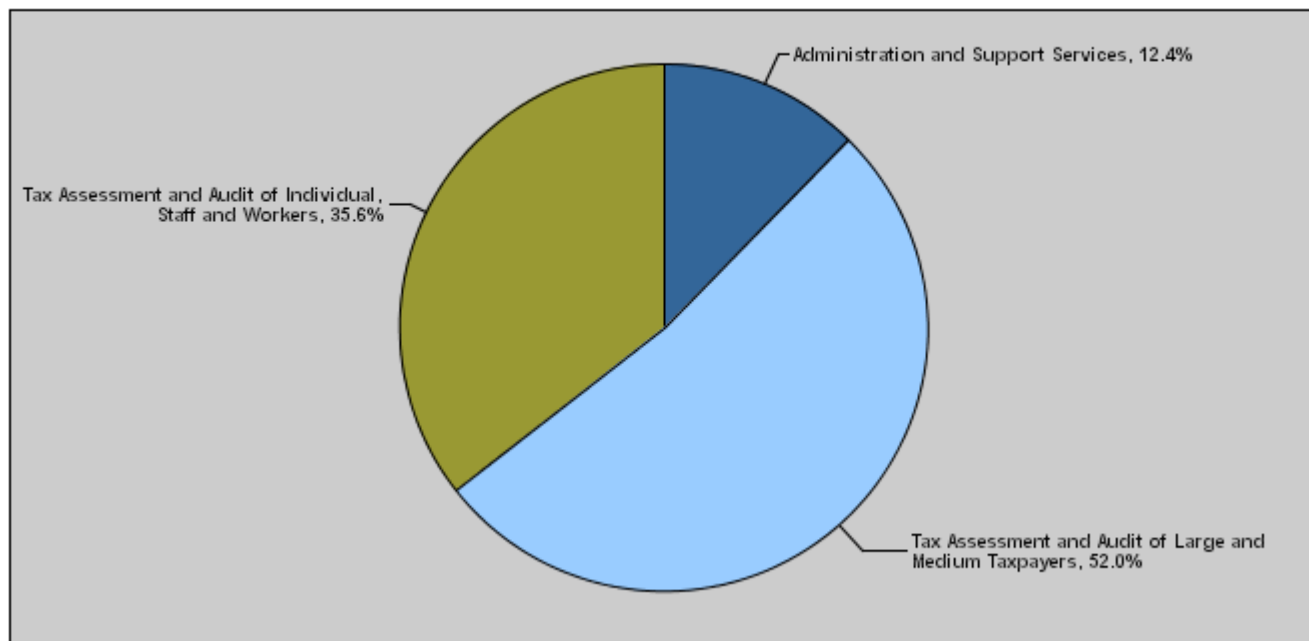


**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department**  
**For the Year 2016 Distributed According to Program**

( InJDs )

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
2701	Administration and Support Services	7,140,000	700,000	7,840,000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	32,766,000	0	32,766,000
2710	Tax Assessment and Audit of Individual, Staff and Workers	22,445,000	0	22,445,000
<b>Total</b>		<b>62,351,000</b>	<b>700,000</b>	<b>63,051,000</b>

**Total Expenditures for the Year 2016 Distributed According to Programs**



**Estimated Allocations for Females distributed according to Programs for the Years 2014 - 2018**

Program	2014	2015	2016	2017	2018
2701 Administration and Support Services	1525112	1584930	1642200	1656230	1670720
2705 Tax Assessment and Audit of Large and Medium Taxpayers	1320051	1439240	1488520	1499520	1509200
2710 Tax Assessment and Audit of Individual, Staff and Workers	2191967	2287880	2378600	2424240	2455320
<b>Total</b>	<b>5037130</b>	<b>5312050</b>	<b>5509320</b>	<b>5579990</b>	<b>5635240</b>

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

<b>2701</b>	<b>Administration and Support Services Program</b>
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**Objective of the program :**

Provide the necessary financial, administrative and legal services to facilitate the various activities of the Department, upgrade the efficiency of staff and improve their practical and educational skills.

**The strategic objective related to the program :**

Objective No. (2)- Raise tax awareness level and voluntary compliance of taxpayers.

**Directorates associated with the program :**

1- Financial Affairs Directorate 2- Human Resources and Training Directorate 3- Planning and Development Directorate  
4- Internal Control Directorate  
5- Media and Communications Directorate 6- Legal Affairs Directorate 7- Information Technology Directorate  
8- Administrative Affairs Directorate

**Services provided by the program :**

- Provide the necessary administrative and financial services to facilities operations and activities required by the nature of work.
- Conduct necessary studies and statistics and continue issuing circulars, notifications and instructions which help in facilitating and developing tax work.
- Conduct the technical, financial and administrative control processes and follow up completion of work as per the right procedures and work on correcting deviations, if any.

**Staff working in the program :**

The program is implemented through a functional staff in 2015 estimated with ( 768 ) staff, including ( 590 ) males and ( 178 ) females .

**Performance Measurement Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target Value		
				2014	2015	2015	2016	2017	2018
1	Number of services whose procedures have been simplified	2013	25	35	35	35	36	38	40
2	Increase in degree of job satisfaction	2013	70%	69%	70%	70%	71%	72%	73%

**Appropriations Of Administration and Support Services Program as Per Activities and Projects. ( In JDs )**

Activities and Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	
		2014	2015	2015	2016	2017	2018
<b>Current Expenditures</b>		<b>6,630,922</b>	<b>7,029,000</b>	<b>6,891,000</b>	<b>7,140,000</b>	<b>7,201,000</b>	<b>7,264,000</b>
601	Administrative and Support Services	6,630,922	7,029,000	6,891,000	7,140,000	7,201,000	7,264,000
<b>Capital Expenditures</b>		<b>594,991</b>	<b>500,000</b>	<b>500,000</b>	<b>700,000</b>	<b>700,000</b>	<b>600,000</b>
001	Project of Sustaining Tax Services	594,991	500,000	500,000	700,000	700,000	600,000
<b>Program / Treasury</b>		<b>594,991</b>	<b>500,000</b>	<b>500,000</b>	<b>700,000</b>	<b>700,000</b>	<b>600,000</b>
<b>Total Program</b>		<b>7,225,913</b>	<b>7,529,000</b>	<b>7,391,000</b>	<b>7,840,000</b>	<b>7,901,000</b>	<b>7,864,000</b>

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

<b>2705</b>	<b>Tax Assessment and Audit of Large and Medium Taxpayers Program</b>
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**Objective of the program :**

Concentrate efforts and direct capacities toward serving an important segment of tax society which constitutes 75%.

**The strategic objective related to the program :**

Objective No. (1)- Supply the Treasury with revenues.

**Directorates associated with the program :**

Directorates and service centers in the governorates are affiliated to this program. Also the following directorates are affiliated to this program:

- 1- Large Taxpayers Assessing and Auditing Directorate
- 2- Medium Taxpayers Assessing and Auditing Directorate- Industrial Sector
- 3- First Medium Taxpayers Assessing and Auditing Directorate- Commercial Sector
- 4- Second Medium Taxpayers Assessing and Auditing Directorate- Commercial Sector
- 5- Medium Taxpayers Assessing and Auditing Directorate- Services Sector
- 6- Anti- Tax Evasion Directorate

**Services provided by the program :**

- 1- Provide high quality service.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account risk and significance elements of the file and the ability of the estimator/ auditor to complete it as quickly as required.
- 3- Reduce the period required for completing the file and auditing it by the auditor.
- 4- Expand the sample if needed based on the initial auditing results, and activate office and objective auditing.
- 5- Realize revenues expected to be collected through this program.
- 6- Provide guidance and raise awareness through distributing guidance bulletins to taxpayers upon their visits and making guidance visits to them.

**Staff working in the program :**

The program is implemented through a functional staff in 2015 estimated with ( 670 ) staff, including ( 522 ) males and ( 148 ) females .

**Performance Measurement Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target Value		
				2014	2015	2015	2016	2017	2018
1	Percentage of high and medium taxpayers' contribution to total Department's revenues	2013	78%	74%	80%	80%	81%	82%	82%

**Appropriations Of Tax Assessment and Audit of Large and Medium Taxpayers Program as Per Activities and Project: ( In JDs )**

Activities and Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	
		2014	2015	2015	2016	2017	2018
<b>Current Expenditures</b>		<b>21,070,231</b>	<b>22,128,000</b>	<b>21,942,000</b>	<b>32,766,000</b>	<b>32,816,000</b>	<b>32,860,000</b>
601	Estimation and Auditing large and medium taxpayers	21,070,231	22,128,000	21,942,000	32,766,000	32,816,000	32,860,000
<b>Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Program / Treasury</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Program</b>		<b>21,070,231</b>	<b>22,128,000</b>	<b>21,942,000</b>	<b>32,766,000</b>	<b>32,816,000</b>	<b>32,860,000</b>

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

<b>2710</b>	<b>Tax Assessment and Audit of Individual, Staff and Workers Program</b>
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**Objective of the program :**

Facilitate the tax procedures for all individuals, employees and users.

**The strategic objective related to the program :**

Objective No. (1)- Supply the Treasury with revenues.

**Directorates associated with the program :**

All the directorates and service centers in the governorates in addition to the Capital's directorates

**Services provided by the program :**

- 1- Provide high quality service.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account the risk and significance elements of the file and the ability of the estimator/auditor to complete it as quickly as required.
- 3- Reduce the period required for completing and auditing the file by the auditor.
- 4- Expand the sample if needed based on the initial auditing results and activate office and objective auditing.
- 5- Realize revenues expected to be collected through this program.
- 6- Provide guidance and raise awareness through distributing the guidance bulletins to the taxpayers upon their visit and make guidance visits to them.

**Staff working in the program :**

The program is implemented through a functional staff in 2015 estimated with ( 32 ) staff, including ( 23 ) males and ( 9 ) females .

**Performance Measurement Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target Value		
				2014	2015	2015	2016	2017	2018
1	Increase in the degree of service recipients' satisfaction	2013	65%	70%	67%	71%	72%	73%	74%

**Appropriations Of Tax Assessment and Audit of Individual, Staff and Workers Program as Per Activities and Projects ( In JDs )**

Activities and Projects		Actual 2014	Estimated 2015	Re-estimated 2015	Estimated 2016	Indicative	
						2017	2018
<b>Current Expenditures</b>		<b>15,198,457</b>	<b>16,192,000</b>	<b>15,721,000</b>	<b>22,445,000</b>	<b>22,608,000</b>	<b>22,719,000</b>
601	Administration of estimation and auditing on individuals, employees and workers	15,198,457	16,192,000	15,721,000	22,445,000	22,608,000	22,719,000
<b>Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Program / Treasury</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Program</b>		<b>15,198,457</b>	<b>16,192,000</b>	<b>15,721,000</b>	<b>22,445,000</b>	<b>22,608,000</b>	<b>22,719,000</b>



**Vision** An efficient, effective and professional department that is a model to follow

**Mission** Efficient and effective auditing and collection management to supply the State's Treasury with public revenues through enhancing the principle of voluntary commitment as well as disseminating tax culture and awareness to provide high quality services to realize the maximum satisfaction

**Legal Framework :** Laws No. (31) and (32) for the year 2004, and Temporary Income Tax Law No. 28 for the year 2009 and the law amending General Sales Tax Law No. 29 for the year 2009

**Strategic Objectives for Ministry / Department Performance Indicators**

Strategic Objectives Description	Performance Measurement Indicators		Base Value		Actual Value	Target Value	Initial Internal Evaluation	Target Value		
			Base Year	Value						
					2014	2015	2015	2016	2017	2018
1 - To supply the Treasury with revenues	1	Annual revenue of income tax (million JDs)	2013	681.9	766.4	880	887	985	1057	1134
	2	Annual revenues of sales tax (million JDs)	2013	2533	2811.4	3000	2875	3079	3386	3629
2 - To raise tax awareness level and voluntary compliance of the taxpayers	1	Percentage of declarations approval as per the sample system	2013	64%	69%	72%	71%	73%	77%	80%

**Programs that achieve Strategic Objectives / Performance Indicators**

Programs		Description of Performance Indicators		Base Value		Actual Value	Target Value	Initial Internal Evaluation	Target Value		
				Base Year	Value						
						2014	2015	2015	2016	2017	2018
2701	Administration and Support Services	1	Number of services whose procedures have been simplified	2013	25	35	35	35	36	38	40
		2	Increase in degree of job satisfaction	2013	70%	69%	70%	70%	71%	72%	73%
2705	Tax Assessment and Audit of Large and Medium Taxpayers	1	Percentage of high and medium taxpayers' contribution to total Department's revenues	2013	78%	74%	80%	80%	81%	82%	82%
2710	Tax Assessment and Audit of Individual, Staff and Workers	1	Increase in the degree of service recipients' satisfaction	2013	65%	70%	67%	71%	72%	73%	74%

**Programs Appropriations**

Programs			Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2014	2015	2015	2016	2017	2018
2701	Administration and Support Services	Current	6630922	7029000	6891000	7140000	7201000	7264000
		Capital	594991	500000	500000	700000	700000	600000
		Total	7225913	7529000	7391000	7840000	7901000	7864000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	Current	21070231	22128000	21942000	32766000	32816000	32860000
		Capital	0	0	0	0	0	0
		Total	21070231	22128000	21942000	32766000	32816000	32860000
2710	Tax Assessment and Audit of Individual, Staff and Workers	Current	15198457	16192000	15721000	22445000	22608000	22719000
		Capital	0	0	0	0	0	0
		Total	15198457	16192000	15721000	22445000	22608000	22719000
		Total of Current	42899610	45349000	44554000	62351000	62625000	62843000
		Total of Capital	594991	500000	500000	700000	700000	600000
		Total of Chapter	43494601	45849000	45054000	63051000	63325000	63443000

**Current Activities Appropriations According to Program**

Prog.	Activities		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2014	2015	2015	2016	2017	2018
2705	601	Estimation and Auditing large and medium taxpayers	21070231	22128000	21942000	32766000	32816000	32860000
		Total of Program	21070231	22128000	21942000	32766000	32816000	32860000
2710	601	Administration of estimation and auditing on individuals, employees and workers	15198457	16192000	15721000	22445000	22608000	22719000
		Total of Program	15198457	16192000	15721000	22445000	22608000	22719000
2701	601	Administrative and Support Services	6630922	7029000	6891000	7140000	7201000	7264000
		Total of Program	6630922	7029000	6891000	7140000	7201000	7264000
		Total	42899610	45349000	44554000	62351000	62625000	62843000

**Capital Projects Appropriations According to Program**

Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2014	2015	2015	2016	2017	2018
2701	001	Project of Sustaining Tax Services	594991	500000	500000	700000	700000	600000
		Total of Program	594991	500000	500000	700000	700000	600000
		Total	594991	500000	500000	700000	700000	600000

# Overall Summary of Current Expenditures for the Years 2014 - 2018

**Chapter: 1506 Ministry of Finance/Income and Sales Tax Department**

**( In JDs )**

Group	Item	Description	Actual 2014	Estimated 2015	Re-estimated 2015	Estimated 2016	Indicative 2017	Indicative 2018
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and Allowances</b>						
	101	Classified Employees	1178016	1245000	1080000	1100000	1125000	1135000
	102	Unclassified Employees	2494836	2620000	2525000	2590000	2650000	2720000
	105	Personal Cost of Living Allowance	2268816	2396000	2300000	2370000	2460000	2500000
	106	Family Cost of Living Allowance	254571	270000	250000	270000	275000	286000
	111	Additional Allowance	2107311	2233000	2160000	2300000	2375000	2462000
	113	Transportation Allowance	549554	588000	554000	580000	590000	600000
	114	Transport Allowance	82737	87000	85000	90000	95000	100000
	116	Employees' Bonuses	8476259	9000000	9000000	9150000	9150000	9150000
	120	Contract Employees	0	110000	100000	141000	155000	165000
<b>Total</b>			<b>17412100</b>	<b>18549000</b>	<b>18054000</b>	<b>18591000</b>	<b>18875000</b>	<b>19118000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	858825	900000	900000	960000	1000000	1025000
<b>Total</b>			<b>858825</b>	<b>900000</b>	<b>900000</b>	<b>960000</b>	<b>1000000</b>	<b>1025000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	937205	1189000	989000	1100000	1100000	1100000
	202	Telecommunications Services	189855	290000	290000	220000	221000	222000
	203	Water	18666	27000	27000	27000	28000	29000
	204	Electricity	374772	440000	440000	435000	400000	360000
	205	Fuels	101502	245000	145000	150000	155000	160000
	206	Maintenance of Machines, furniture and accessories	25282	32000	32000	50000	46000	46000
	207	Maintenance of vehicles, equipment and accessories	21903	30000	30000	36000	36000	36000
	208	Repair and maintenance of buildings and accessories	18402	29000	29000	50000	46000	46000
	209	Office Supplies, publications and various stationery	165566	195000	195000	290000	296000	300000
	211	Cleaning services and supplies including cleaning contracts	173724	190000	190000	195000	200000	204000
	212	Insurance	11772	20500	20500	20000	20000	20000
	213	Official Travel Missions	9666	12500	12500	12000	12000	12000
	214	Goods and services expenses	119048	200000	200000	215000	190000	165000
<b>Total</b>			<b>2167363</b>	<b>2900000</b>	<b>2600000</b>	<b>2800000</b>	<b>2750000</b>	<b>2700000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		<b>Other Current Expenditures</b>						
	303	Scientific scholarships and training courses	21327	50000	50000	50000	50000	50000
	306	Refunds from previous years collections	22439995	22950000	22950000	39950000	39950000	39950000
<b>Total</b>			<b>22461322</b>	<b>23000000</b>	<b>23000000</b>	<b>40000000</b>	<b>40000000</b>	<b>40000000</b>
<b>Total of Chapter</b>			<b>42899610</b>	<b>45349000</b>	<b>44554000</b>	<b>62351000</b>	<b>62625000</b>	<b>62843000</b>

**Current Expenditures According to Program and Activities for the Years 2014 - 2018**

Chapter : 1506 - Ministry of Finance/Income and Sales Tax Department

(In JDs)

<b>Program : 2701 - Administration and Support Services</b>								
<b>Activity : 601 - Administrative and Support Services</b>								
Group	Item	Description	Actual 2014	Estimated 2015	Re-estimated 2015	Estimated 2016	Indicative 2017	Indicative 2018
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	<b>101</b>	<b>Classified Employees</b>	<b>426950</b>	<b>445000</b>	<b>400000</b>	<b>405000</b>	<b>415000</b>	<b>418000</b>
	<b>102</b>	<b>Unclassified Employees</b>	<b>741637</b>	<b>780000</b>	<b>770000</b>	<b>800000</b>	<b>810000</b>	<b>835000</b>
	<b>105</b>	<b>Personal Cost of Living Allowance</b>	<b>723568</b>	<b>771000</b>	<b>771000</b>	<b>800000</b>	<b>810000</b>	<b>820000</b>
	<b>106</b>	<b>Family Cost of Living Allowance</b>	<b>78478</b>	<b>85000</b>	<b>75000</b>	<b>80000</b>	<b>82000</b>	<b>84000</b>
	<b>111</b>	<b>Additional Allowance</b>	<b>644713</b>	<b>643000</b>	<b>643000</b>	<b>680000</b>	<b>700000</b>	<b>720000</b>
	<b>113</b>	<b>Transportation Allowance</b>	<b>199611</b>	<b>200000</b>	<b>181000</b>	<b>190000</b>	<b>192000</b>	<b>195000</b>
	<b>114</b>	<b>Transport Allowance</b>	<b>31328</b>	<b>33000</b>	<b>31000</b>	<b>32000</b>	<b>33000</b>	<b>34000</b>
	<b>116</b>	<b>Employees' Bonuses</b>	<b>2654557</b>	<b>2650000</b>	<b>2650000</b>	<b>2700000</b>	<b>2700000</b>	<b>2700000</b>
	<b>120</b>	<b>Contract Employees</b>	<b>0</b>	<b>50000</b>	<b>50000</b>	<b>55000</b>	<b>61000</b>	<b>65000</b>
<b>Total</b>			<b>5500842</b>	<b>5657000</b>	<b>5571000</b>	<b>5742000</b>	<b>5803000</b>	<b>5871000</b>
<b>2121</b>		Social Security Contributions						
	<b>301</b>	<b>Social Security</b>	<b>329999</b>	<b>350000</b>	<b>350000</b>	<b>355000</b>	<b>365000</b>	<b>370000</b>
<b>Total</b>			<b>329999</b>	<b>350000</b>	<b>350000</b>	<b>355000</b>	<b>365000</b>	<b>370000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	<b>201</b>	<b>Rents</b>	<b>340642</b>	<b>402000</b>	<b>350000</b>	<b>360000</b>	<b>360000</b>	<b>360000</b>
	<b>202</b>	<b>Telecommunications Services</b>	<b>42959</b>	<b>55000</b>	<b>55000</b>	<b>40000</b>	<b>41000</b>	<b>42000</b>
	<b>203</b>	<b>Water</b>	<b>4687</b>	<b>7000</b>	<b>7000</b>	<b>7000</b>	<b>8000</b>	<b>9000</b>
	<b>204</b>	<b>Electricity</b>	<b>165543</b>	<b>190000</b>	<b>190000</b>	<b>190000</b>	<b>175000</b>	<b>160000</b>
	<b>205</b>	<b>Fuels</b>	<b>37790</b>	<b>60000</b>	<b>60000</b>	<b>61000</b>	<b>61000</b>	<b>61000</b>
		000 Fuels	37790	0	0	0	0	0
		001 Heating	0	20000	20000	21000	21000	21000
		002 Saloon vehicles	0	40000	40000	40000	40000	40000
	<b>206</b>	<b>Maintenance of Machines, furniture and accessories</b>	<b>9799</b>	<b>13000</b>	<b>13000</b>	<b>19000</b>	<b>18000</b>	<b>18000</b>
	<b>207</b>	<b>Maintenance of vehicles, equipment and accessories</b>	<b>9335</b>	<b>13000</b>	<b>13000</b>	<b>14000</b>	<b>14000</b>	<b>14000</b>
	<b>208</b>	<b>Repair and maintenance of buildings and accessories</b>	<b>8258</b>	<b>10000</b>	<b>10000</b>	<b>21000</b>	<b>20000</b>	<b>20000</b>
	<b>209</b>	<b>Office Supplies, publications and various stationery</b>	<b>48146</b>	<b>65000</b>	<b>65000</b>	<b>115000</b>	<b>119000</b>	<b>120000</b>
	<b>211</b>	<b>Cleaning services and supplies including cleaning contracts</b>	<b>43516</b>	<b>50000</b>	<b>50000</b>	<b>55000</b>	<b>56000</b>	<b>58000</b>
	<b>212</b>	<b>Insurance</b>	<b>5183</b>	<b>7000</b>	<b>7000</b>	<b>7000</b>	<b>7000</b>	<b>7000</b>
	<b>213</b>	<b>Official Travel Missions</b>	<b>3810</b>	<b>5000</b>	<b>5000</b>	<b>4000</b>	<b>4000</b>	<b>4000</b>
	<b>214</b>	<b>Goods and services expenses</b>	<b>59086</b>	<b>95000</b>	<b>95000</b>	<b>100000</b>	<b>100000</b>	<b>100000</b>
<b>Total</b>			<b>778754</b>	<b>972000</b>	<b>920000</b>	<b>993000</b>	<b>983000</b>	<b>973000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	<b>303</b>	<b>Scientific scholarships and training courses</b>	<b>21327</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>
<b>Total</b>			<b>21327</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>
<b>Total of Activity</b>			<b>6630922</b>	<b>7029000</b>	<b>6891000</b>	<b>7140000</b>	<b>7201000</b>	<b>7264000</b>
<b>Total of Program</b>			<b>6630922</b>	<b>7029000</b>	<b>6891000</b>	<b>7140000</b>	<b>7201000</b>	<b>7264000</b>

**Current Expenditures According to Program and Activities for the Years 2014 - 2018**

Chapter : 1506 - Ministry of Finance/Income and Sales Tax Department

(In JDs)

Program : 2705 - Tax Assessment and Audit of Large and Medium Taxpayers								
Activity : 601 - Estimation and Auditing large and medium taxpayers								
Group	Item	Description	Actual 2014	Estimated 2015	Re-estimated 2015	Estimated 2016	Indicative 2017	Indicative 2018
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	<b>101</b>	<b>Classified Employees</b>	<b>295321</b>	<b>300000</b>	<b>230000</b>	<b>235000</b>	<b>240000</b>	<b>242000</b>
	<b>102</b>	<b>Unclassified Employees</b>	<b>752378</b>	<b>785000</b>	<b>785000</b>	<b>800000</b>	<b>820000</b>	<b>840000</b>
	<b>105</b>	<b>Personal Cost of Living Allowance</b>	<b>671998</b>	<b>675000</b>	<b>675000</b>	<b>700000</b>	<b>710000</b>	<b>720000</b>
	<b>106</b>	<b>Family Cost of Living Allowance</b>	<b>76603</b>	<b>75000</b>	<b>75000</b>	<b>80000</b>	<b>82000</b>	<b>85000</b>
	<b>111</b>	<b>Additional Allowance</b>	<b>599797</b>	<b>640000</b>	<b>640000</b>	<b>660000</b>	<b>680000</b>	<b>700000</b>
	<b>113</b>	<b>Transportation Allowance</b>	<b>158393</b>	<b>170000</b>	<b>155000</b>	<b>160000</b>	<b>162000</b>	<b>165000</b>
	<b>114</b>	<b>Transport Allowance</b>	<b>18137</b>	<b>19000</b>	<b>19000</b>	<b>20000</b>	<b>21000</b>	<b>22000</b>
	<b>116</b>	<b>Employees' Bonuses</b>	<b>2573054</b>	<b>2940000</b>	<b>2940000</b>	<b>3000000</b>	<b>3000000</b>	<b>3000000</b>
	<b>120</b>	<b>Contract Employees</b>	<b>0</b>	<b>30000</b>	<b>25000</b>	<b>43000</b>	<b>47000</b>	<b>50000</b>
<b>Total</b>			<b>5145681</b>	<b>5634000</b>	<b>5544000</b>	<b>5698000</b>	<b>5762000</b>	<b>5824000</b>
<b>2121</b>		Social Security Contributions						
	<b>301</b>	<b>Social Security</b>	<b>169089</b>	<b>190000</b>	<b>190000</b>	<b>195000</b>	<b>205000</b>	<b>210000</b>
<b>Total</b>			<b>169089</b>	<b>190000</b>	<b>190000</b>	<b>195000</b>	<b>205000</b>	<b>210000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	<b>201</b>	<b>Rents</b>	<b>284538</b>	<b>325000</b>	<b>289000</b>	<b>350000</b>	<b>350000</b>	<b>350000</b>
	<b>202</b>	<b>Telecommunications Services</b>	<b>84215</b>	<b>120000</b>	<b>120000</b>	<b>95000</b>	<b>95000</b>	<b>95000</b>
	<b>203</b>	<b>Water</b>	<b>5943</b>	<b>9000</b>	<b>9000</b>	<b>9000</b>	<b>9000</b>	<b>9000</b>
	<b>204</b>	<b>Electricity</b>	<b>120691</b>	<b>150000</b>	<b>150000</b>	<b>145000</b>	<b>135000</b>	<b>120000</b>
	<b>205</b>	<b>Fuels</b>	<b>30859</b>	<b>90000</b>	<b>30000</b>	<b>32000</b>	<b>37000</b>	<b>42000</b>
		000 Fuels	30859	0	0	0	0	0
		001 Heating	0	30000	10000	12000	15000	17000
		002 Saloon vehicles	0	60000	20000	20000	22000	25000
	<b>206</b>	<b>Maintenance of Machines, furniture and accessories</b>	<b>6428</b>	<b>8000</b>	<b>8000</b>	<b>11000</b>	<b>10000</b>	<b>10000</b>
	<b>207</b>	<b>Maintenance of vehicles, equipment and accessories</b>	<b>6980</b>	<b>8000</b>	<b>8000</b>	<b>10000</b>	<b>10000</b>	<b>10000</b>
	<b>208</b>	<b>Repair and maintenance of buildings and accessories</b>	<b>5247</b>	<b>10000</b>	<b>10000</b>	<b>12000</b>	<b>11000</b>	<b>11000</b>
	<b>209</b>	<b>Office Supplies, publications and various stationery</b>	<b>51046</b>	<b>55000</b>	<b>55000</b>	<b>75000</b>	<b>76000</b>	<b>77000</b>
	<b>211</b>	<b>Cleaning services and supplies including cleaning contracts</b>	<b>56591</b>	<b>65000</b>	<b>65000</b>	<b>65000</b>	<b>67000</b>	<b>68000</b>
	<b>212</b>	<b>Insurance</b>	<b>4148</b>	<b>6500</b>	<b>6500</b>	<b>6000</b>	<b>6000</b>	<b>6000</b>
	<b>213</b>	<b>Official Travel Missions</b>	<b>1991</b>	<b>2500</b>	<b>2500</b>	<b>3000</b>	<b>3000</b>	<b>3000</b>
	<b>214</b>	<b>Goods and services expenses</b>	<b>26789</b>	<b>55000</b>	<b>55000</b>	<b>60000</b>	<b>40000</b>	<b>25000</b>
<b>Total</b>			<b>685466</b>	<b>904000</b>	<b>808000</b>	<b>873000</b>	<b>849000</b>	<b>826000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	<b>306</b>	<b>Refunds from previous years collections</b>	<b>15069995</b>	<b>15400000</b>	<b>15400000</b>	<b>26000000</b>	<b>26000000</b>	<b>26000000</b>
<b>Total</b>			<b>15069995</b>	<b>15400000</b>	<b>15400000</b>	<b>26000000</b>	<b>26000000</b>	<b>26000000</b>
<b>Total of Activity</b>			<b>21070231</b>	<b>22128000</b>	<b>21942000</b>	<b>32766000</b>	<b>32816000</b>	<b>32860000</b>
<b>Total of Program</b>			<b>21070231</b>	<b>22128000</b>	<b>21942000</b>	<b>32766000</b>	<b>32816000</b>	<b>32860000</b>

**Current Expenditures According to Program and Activities for the Years 2014 - 2018**

Chapter : 1506 - Ministry of Finance/Income and Sales Tax Department

(In JDs)

Program : 2710 - Tax Assessment and Audit of Individual, Staff and Workers								
Activity : 601 - Administration of estimation and auditing on individuals, employees and workers								
Group	Item	Description	Actual 2014	Estimated 2015	Re-estimated 2015	Estimated 2016	Indicative 2017	Indicative 2018
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	<b>101</b>	<b>Classified Employees</b>	<b>455745</b>	<b>500000</b>	<b>450000</b>	<b>460000</b>	<b>470000</b>	<b>475000</b>
	<b>102</b>	<b>Unclassified Employees</b>	<b>1000821</b>	<b>1055000</b>	<b>970000</b>	<b>990000</b>	<b>1020000</b>	<b>1045000</b>
	<b>105</b>	<b>Personal Cost of Living Allowance</b>	<b>873250</b>	<b>950000</b>	<b>854000</b>	<b>870000</b>	<b>940000</b>	<b>960000</b>
	<b>106</b>	<b>Family Cost of Living Allowance</b>	<b>99490</b>	<b>110000</b>	<b>100000</b>	<b>110000</b>	<b>111000</b>	<b>117000</b>
	<b>111</b>	<b>Additional Allowance</b>	<b>862801</b>	<b>950000</b>	<b>877000</b>	<b>960000</b>	<b>995000</b>	<b>1042000</b>
	<b>113</b>	<b>Transportation Allowance</b>	<b>191550</b>	<b>218000</b>	<b>218000</b>	<b>230000</b>	<b>236000</b>	<b>240000</b>
	<b>114</b>	<b>Transport Allowance</b>	<b>33272</b>	<b>35000</b>	<b>35000</b>	<b>38000</b>	<b>41000</b>	<b>44000</b>
	<b>116</b>	<b>Employees' Bonuses</b>	<b>3248648</b>	<b>3410000</b>	<b>3410000</b>	<b>3450000</b>	<b>3450000</b>	<b>3450000</b>
	<b>120</b>	<b>Contract Employees</b>	<b>0</b>	<b>30000</b>	<b>25000</b>	<b>43000</b>	<b>47000</b>	<b>50000</b>
		<b>Total</b>	<b>6765577</b>	<b>7258000</b>	<b>6939000</b>	<b>7151000</b>	<b>7310000</b>	<b>7423000</b>
<b>2121</b>		Social Security Contributions						
	<b>301</b>	<b>Social Security</b>	<b>359737</b>	<b>360000</b>	<b>360000</b>	<b>410000</b>	<b>430000</b>	<b>445000</b>
		<b>Total</b>	<b>359737</b>	<b>360000</b>	<b>360000</b>	<b>410000</b>	<b>430000</b>	<b>445000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	<b>201</b>	<b>Rents</b>	<b>312025</b>	<b>462000</b>	<b>350000</b>	<b>390000</b>	<b>390000</b>	<b>390000</b>
	<b>202</b>	<b>Telecommunications Services</b>	<b>62681</b>	<b>115000</b>	<b>115000</b>	<b>85000</b>	<b>85000</b>	<b>85000</b>
	<b>203</b>	<b>Water</b>	<b>8036</b>	<b>11000</b>	<b>11000</b>	<b>11000</b>	<b>11000</b>	<b>11000</b>
	<b>204</b>	<b>Electricity</b>	<b>88538</b>	<b>100000</b>	<b>100000</b>	<b>100000</b>	<b>90000</b>	<b>80000</b>
	<b>205</b>	<b>Fuels</b>	<b>32853</b>	<b>95000</b>	<b>55000</b>	<b>57000</b>	<b>57000</b>	<b>57000</b>
		000 Fuels	32853	0	0	0	0	0
		001 Heating	0	32000	32000	34000	34000	34000
		002 Saloon vehicles	0	63000	23000	23000	23000	23000
	<b>206</b>	<b>Maintenance of Machines, furniture and accessories</b>	<b>9055</b>	<b>11000</b>	<b>11000</b>	<b>20000</b>	<b>18000</b>	<b>18000</b>
	<b>207</b>	<b>Maintenance of vehicles, equipment and accessories</b>	<b>5588</b>	<b>9000</b>	<b>9000</b>	<b>12000</b>	<b>12000</b>	<b>12000</b>
	<b>208</b>	<b>Repair and maintenance of buildings and accessories</b>	<b>4897</b>	<b>9000</b>	<b>9000</b>	<b>17000</b>	<b>15000</b>	<b>15000</b>
	<b>209</b>	<b>Office Supplies, publications and various stationery</b>	<b>66374</b>	<b>75000</b>	<b>75000</b>	<b>100000</b>	<b>101000</b>	<b>103000</b>
	<b>211</b>	<b>Cleaning services and supplies including cleaning contracts</b>	<b>73617</b>	<b>75000</b>	<b>75000</b>	<b>75000</b>	<b>77000</b>	<b>78000</b>
	<b>212</b>	<b>Insurance</b>	<b>2441</b>	<b>7000</b>	<b>7000</b>	<b>7000</b>	<b>7000</b>	<b>7000</b>
	<b>213</b>	<b>Official Travel Missions</b>	<b>3865</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>
	<b>214</b>	<b>Goods and services expenses</b>	<b>33173</b>	<b>50000</b>	<b>50000</b>	<b>55000</b>	<b>50000</b>	<b>40000</b>
		<b>Total</b>	<b>703143</b>	<b>1024000</b>	<b>872000</b>	<b>934000</b>	<b>918000</b>	<b>901000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	<b>306</b>	<b>Refunds from previous years collections</b>	<b>7370000</b>	<b>7550000</b>	<b>7550000</b>	<b>13950000</b>	<b>13950000</b>	<b>13950000</b>
		<b>Total</b>	<b>7370000</b>	<b>7550000</b>	<b>7550000</b>	<b>13950000</b>	<b>13950000</b>	<b>13950000</b>
		<b>Total of Activity</b>	<b>15198457</b>	<b>16192000</b>	<b>15721000</b>	<b>22445000</b>	<b>22608000</b>	<b>22719000</b>
		<b>Total of Program</b>	<b>15198457</b>	<b>16192000</b>	<b>15721000</b>	<b>22445000</b>	<b>22608000</b>	<b>22719000</b>
		<b>Total of Chapter</b>	<b>42899610</b>	<b>45349000</b>	<b>44554000</b>	<b>62351000</b>	<b>62625000</b>	<b>62843000</b>

# Overall Summary of Capital Expenditures for the Years 2014 - 2018

Chapter : 1506 Ministry of Finance/Income and Sales Tax Department

( In JDs )

Group	Item	Description	Actual 2014	Estimated 2015	Re-estimated 2015	Estimated 2016	Indicative 2017	Indicative 2018
		<b>Expenditures</b>						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	281692	280000	280000	270000	270000	290000
<b>Total</b>			281692	280000	280000	270000	270000	290000
		<b>Fixed Assets</b>						
31		<b>Non-financial Assets</b>						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	306858	200000	200000	125000	125000	145000
	506	Vehicles and Equipment	0	0	0	140000	140000	0
<b>Total</b>			306858	200000	200000	265000	265000	145000
3113		Other Fixed Assets						
	511	Equipping and furnishing	6441	0	0	0	0	0
<b>Total</b>			6441	0	0	0	0	0
3122		<b>Inventories</b>						
	503	Materials and supplies	0	20000	20000	165000	165000	165000
<b>Total</b>			0	20000	20000	165000	165000	165000
<b>Total of Chapter</b>			594991	500000	500000	700000	700000	600000

# Capital Expenditures According to Program and Projects for the Years 2014 - 2018

Chapter : 1506 Ministry of Finance/Income and Sales Tax Department

( In JDs )

Program 2701 Administration and Support Services								
Project		001 Project of Sustaining Tax Services *						
Fund Source		102001	Capital (Treasury)					
Group	item	Description	Actual 2014	Estimated 2015	Re-estimated 2015	Estimated 2016	Indicative 2017	Indicative 2018
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	143866	150000	150000	150000	150000	150000
	008	Qualifying and training expenses	38896	30000	30000	20000	20000	20000
	015	Operating systems and software	98930	100000	100000	100000	100000	120000
	Total of Item		281692	280000	280000	270000	270000	290000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	142252	100000	100000	100000	100000	120000
	999	n.e.c	164606	100000	100000	25000	25000	25000
	Total of Item		306858	200000	200000	125000	125000	145000
	506	Vehicles and Equipment						
	001	Sedan vehicles	0	0	0	140000	140000	0
	Total of Item		0	0	0	140000	140000	0
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	999	n.e.c	6441	0	0	0	0	0
	Total of Item		6441	0	0	0	0	0
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	0	0	0	165000	165000	165000
	999	n.e.c	0	20000	20000	0	0	0
	Total of Item		0	20000	20000	165000	165000	165000
Total of Project / Treasury			594991	500000	500000	700000	700000	600000
Total of Program			594991	500000	500000	700000	700000	600000
Total of Chapter			594991	500000	500000	700000	700000	600000

\* Administration Project, formerly